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Supreme Court, U.S.
FILED

No. 05-327 SEP 8 - 2005

In the OFFICE OF THE CLERK

Supreme Court of the United States

GABRIEL SEYMOUR, *et al.*,

Petitioners,

vs.

REGION ONE BOARD OF EDUCATION, *et al.*,

Respondents.

PETITION FOR WRIT OF CERTIORARI TO
THE SUPREME COURT OF CONNECTICUT

PETITION FOR WRIT OF CERTIORARI

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Questions Presented for Review

1. Did the Connecticut Attorney General violate the small town taxpayers' First Amendment rights of access to the courts by subjecting them to retaliatory harassment and public humiliation, forcing three of the five plaintiffs to withdraw from the case?

2. Did the Connecticut Superior Court violate the First Amendment by ordering the plaintiffs in a taxpayer suit involving school property taxes to turn over their personal income tax returns to the State Attorney General and by authorizing that official to question plaintiffs about their personal financial affairs and "biases"?

3. Did the Connecticut Supreme Court violate the taxpayer-plaintiffs' Fourteenth Amendment rights by ordering an unwarranted evidentiary hearing on standing; creating the opportunity for the State Attorney General to harass plaintiffs; causing a three-year delay in the proceedings; and then ignoring the taxpayers' claim that they had been deprived of their First Amendment rights?

4. Should the United States Supreme Court establish a presumption of confidentiality for personal income tax returns in Federal and State judicial proceedings?

Parties to the Proceeding

The original parties to the proceeding filed in the Connecticut Superior Court were:

Taxpayer-Plaintiffs:

Gabriel Seymour
Thomas R. Coolidge
Susan Dempsey
Stephen W. Jenks
Joyce Schurk

Defendants:

Region One Board of Education
Richard Blumenthal, Attorney General

The following parties were subsequently permitted to intervene:

Town of Salisbury
Town of Canaan

Following the initiation of the Attorney General's harassment strategy, the following plaintiffs withdrew in protest:

Thomas R. Coolidge
Susan Dempsey
Stephen W. Jenks

There are no corporate parties.

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Citations of Official and Unofficial Reports of Opinions and Orders Entered in the Case

Docket No.: LLI-CV-00-0082467-S
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July 3, 2000 Order granting Motion to Intervene (A. DiPentima, J.)

Seymour v. Region One Bd. of Educ., 2001 WL 51830, 28 Conn. L. Rptr. 508 (Conn. Super. Jan 02, 2001)

Seymour v. Region One Bd. of Educ., 261 Conn. 475, 803 A.2d 318, 168 Ed.Law Rep. 368 (Conn. Aug 20, 2002) (Printed in Appendix at A-1)

Nov. 27, 2002 Order granting motion to intervene (A. DiPentima, J.)

Dec. 17, 2002 Order denying Plaintiffs' motion for protective order (A. DiPentima, J.)

Feb. 3, 2003 Order granting AG's motion for direction to produce personal income tax returns. (M. Black, J.) (Printed in Appendix at A-17)

Seymour v. Region One Bd. of Educ., 2003 WL 21322943 (Conn.Super. May 28, 2003) (Printed in Appendix at A-29)

June 17, 2003 Order denying plaintiff's motion to suppress

Seymour v. Region One Bd. of Educ., 2003 WL 22245403, 35 Conn. L. Rptr. 515 (Conn.Super. Sep 23, 2003 (Printed in Appendix at A-35)

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Seymour v. Region One Bd. of Educ., 274 Conn. 92, 874 A.2d 742, 198 Ed.Law Rep. 645 (Conn. Jun 14, 2005) (Printed in Appendix at A-61)

Constitutional Provisions Involved in the Case

AMENDMENT I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof, or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

AMENDMENT V

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

AMENDMENT XIV

Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any persons within its jurisdiction the equal protection of the laws.

STATEMENT OF THE CASE

At the time this action was filed, petitioners Gabriel Seymour and Joyce Schurk were residents, property owners and taxpayers of the Town of Canaan in Litchfield County, Connecticut [the second smallest town in the state]. Along with being taxed to support other governmental functions, petitioners' properties were directly taxed by the Town to support the regional high school serving students from Canaan and five adjoining towns.

Petitioner Seymour is also the former First Selectman of the Town of Canaan, elected as a reform candidate in 1997 [the only woman to hold the office in its two-hundred-and-fifty-year history]. While she was a candidate for that office, Seymour discovered a wide disparity between the high school assessments on property owners in her town compared to wealthier neighboring towns with larger property tax bases. When she proposed to her fellow Selectmen that the Town bring suit to challenge the constitutionality of the state statute, the two-person opposition majority on the Board of Selectmen rejected the idea. After she left office at the end of her term to attend law school, petitioner and four other town residents filed this taxpayer action challenging the constitutionality of the regional high school tax statute on due process and equal protection grounds. The taxpayer plaintiffs alleged that property owners in the Town of Canaan were required to pay four times higher taxes to support each student at the regional high school than similarly situated taxpayers in other towns in Region One.

The taxpayer litigation was defended by the State Attorney General, who moved to dismiss the action on grounds of non-justiciability and lack of standing. The Litchfield County Superior Court dismissed the complaint on the first ground and the taxpayers appealed, resulting in the first decision in